

Policy 1110**Personal and Off-Campus Use of University Property, Including Vehicles**

Responsible Office	Finance	Effective Date	11/1/00
Responsible Official	Controller	Last Revision	2/1/06

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Scope

This policy covers all property that is owned, leased or in the care, custody or control of the University.

Reason for the Policy

The University must protect its investments in vehicles and equipment, and abide by regulations imposed by granting or contracting agencies with regard to equipment. The University must also comply with Internal Revenue Service rules with regard to documenting and reporting personal use of University vehicles.

Policy Statement

Property that is owned, leased, or in the care, custody or control of the University is normally intended for use on University premises in the performance of University functions. In the event that University property is used off campus, records must be kept regarding its location and custodian, and the equipment must be tagged in accordance with University procedures covering all equipment.

Personal use of University property, including vehicles, is generally prohibited. In cases where a University vehicle is driven for personal use, documentation and reporting requirements, as described in Procedure [1110 PR.01](#), must be followed.

Definitions**Personal use of a vehicle**

Includes miles driven for commuting (i.e., traveling between your home and your main or regular place of work) as well as other personal purposes. (See Procedure [1110 PR.01](#) for a detailed discussion of business vs. personal use.)

University premises

Property owned, leased or temporarily occupied for conduct of official Yale business. Does not include homes, restaurants, etc.

Policy Sections

1110.1 Off Campus Use of Equipment

In some instances, equipment may be used at an off-campus location when there is a business reason to do so. The relocation of equipment does not exempt the user from any University requirements regarding the equipment.

1. Off campus use of University property for research, administration or other University purposes requires written approval of the department chair or director. Exceptions are laptops, beepers, cell phones which the chair or director approves and which will be used solely for University business.
2. The University allows de minimus personal use of its property off campus when that use does not involve a disruption to the University's operations, a conflict of interest or commitment for the user, a violation of University regulations or policies (including the ITS Appropriate Use Policy), or additional costs to the University.
3. Equipment must be properly tagged with the University's identification number.
4. The owning department must keep a record of the equipment's location and custodian.

1110.2 Home Use of Equipment

1. Home use of University property for research, administration or other University purposes requires the approval of the department chair or director. In addition, home use of equipment purchased by grants or contracts also requires that the director of Grant and Contract Financial Administration receive notification.
2. If the equipment was purchased on an award that specified that the government or granting entity retains title to the equipment, the sponsoring agency may require approval for the use of the equipment at home. In such cases, written approval must be obtained from the granting or contracting officer. Secondly, University approval is required.
3. The requisitioner may authorize the location of the equipment in the home of a member of his or her staff, but the requisitioner will still be held personally responsible for the equipment. Additionally, the above approvals are required.
4. Without proper advance authorization for the home use of University property, the employee will be personally responsible for the repair or replacement of the damaged, destroyed or lost property. With proper advance authorization, as outlined in the paragraphs above, the department will assume the risk of loss or damage to the equipment in accordance with Yale's property insurance program.
5. In no event will the University, its departments and employees, be liable for any loss, damage or injuries (including death) resulting from home use of University property.

1110.3 On Campus Personal Use of Equipment

The University allows de minimus personal use of its property on campus when that use does not involve a disruption to the University's operations, a conflict of interest or commitment for the user, or additional costs to the University.

1110.4 Vehicle Use

The University maintains a fleet of vehicles for use on official university business. Vehicles are also leased and rented by University personnel on Yale's behalf. All such vehicles are considered to be Yale property.

1. University owned or leased vehicles are to be used only in the performance of authorized University business.

2. Vehicles are to be kept on University premises when not in use unless the authorized University business purpose requires the vehicle to be kept off campus.
3. University vehicles are not to be used for commuting or other personal use except as authorized by an Officer or designee for a specific related business purpose. See Procedure [1110 PR.01](#) for detailed definitions of business and personal use under IRS rules.
4. In the exceptional cases where commuting or other personal use is authorized, the employee using the vehicle and the department sanctioning such use are responsible for documenting **all** use of the vehicle, business and personal, in accordance with Procedure 1110 PR.1. Documentation must be retained for seven (7) years, or longer if an audit or litigation matter is pending. (Documents must not be destroyed until after consulting the Tax Department to determine if an audit matter is pending)
5. All personal use of University-owned vehicles must be reflected in the employee's annual Form W-2 according to the IRS rules.

Procedures

Procedure [1110 PR.01](#) Substantiating Personal Use of a University Vehicle

Related Information

Policy [4209](#) Equipment

Policy [1705](#) Auto Fleet Program

Policy [1607](#) ITS Appropriate Use Policy

Contacts

Subject	Contact	Phone
Insurance	Risk Management Office	432-0140
Leasing equipment	Purchasing	432-9955
Equipment rental	Purchasing	432-9955
Taxation issues related to personal use of a vehicle	Tax Department	432-5530

Revision History

The Policy was first issued in 11/1/00.

The official version of this information will only be maintained in an on-line web format. Any and all printed copies of this material are dated as of the print date. Please make certain to review the material on-line prior to placing reliance on a dated printed version.
